

**Amendment No. 4 to SB0603**

**Norris  
Signature of Sponsor**

**AMEND Senate Bill No. 603\***

**House Bill No. 644**

by deleting from SECTION 22 the language “payroll processing services; data processing services; billing and collection services” and substituting instead the language “payroll processing services; billing and collection services”.

**AND FURTHER AMEND** by deleting the amendatory language from SECTION 28 and substituting instead the following:

(N) Any intangible expense paid, accrued, or incurred in connection with a transaction with one (1) or more affiliates, if the intangible expense has been disclosed in accordance with subdivision (d)(1) and either of the following conditions are met:

(i) The affiliate to whom the expense has been paid, accrued, or incurred is registered for and paying the tax imposed by this part; or

(ii) The expense was paid, accrued, or incurred to an affiliate in a foreign nation that is a signatory to a comprehensive income tax treaty with the United States or to an affiliate that is otherwise not required to be registered for or to pay the tax imposed by this part;